

House File 684 - Introduced

HOUSE FILE 684

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 240)

A BILL FOR

- 1 An Act relating to the property tax exemptions for cemetery
- 2 associations.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 427.1, subsection 6, Code 2011, is
2 amended to read as follows:

3 6. *Property of cemetery associations.*

4 a. Burial grounds, mausoleums, buildings, and equipment
5 owned and operated by cemetery associations and used
6 exclusively for the maintenance and care of the cemeteries
7 devoted to interment of human bodies and human remains. The
8 exemption granted by this subsection shall not apply to any
9 property used for the practice of mortuary science.

10 b. Agricultural land owned by a cemetery association and
11 leased to another person for agricultural use if the revenues
12 resulting from the lease are used by the cemetery association
13 exclusively for the maintenance and care of cemeteries owned
14 by the cemetery association and devoted to interment of human
15 bodies and human remains.

16 EXPLANATION

17 This bill provides that the property tax exemption granted
18 to certain property owned and operated by cemetery associations
19 also applies to certain agricultural land owned by a cemetery
20 association and leased to another person if the revenues
21 resulting from the lease are used by the cemetery association
22 exclusively for the maintenance and care of the cemetery
23 association's cemeteries.